

**Table 28 Estimate of Personal Property Valuation Exempted
Under LB 775 By Class In Each County
(Tax Year 2000)**

The following tables show the value of personal property exempted for 2000 and cumulative for tax years 1988-2000. When a company applies for LB 775 benefits under the \$10 million investment and 100 employees option, a personal property tax exemption is available for

- Turbine-powered aircraft used in connection with the project.

The Department of Revenue conducts field reviews to verify that the companies have met the minimum of \$10 million investment and 100 employees to qualify for property tax exemption on

the following property used in connection with the project:

- Mainframe business computers plus certain peripheral components connected to such computers,
- Personal property, which is business equipment located in a single project involved directly in the manufacture or processing of agricultural products. (For applications filed before January 1, 1988, the exemption is for business equipment if the business equipment is utilized in a business which is involved directly in the manufacture or processing of agricultural products, and the business equipment had a minimum aggregate value of ten million dollars.)

County	Airplanes	Computer Equipment	Business Equipment	Total
Adams	\$ 0	\$ 0	\$ 14,616,073	\$ 14,616,073
Buffalo	0	1,402,803	2,270	1,405,073
Cheyenne	4,250,000	3,044,097	0	7,294,097
Colfax	0	0	18,430,763	18,430,763
Cuming	0	0	1,744,762	1,744,762
Custer	0	7,771	0	7,771
Dakota	0	0	30,661,891	30,661,891
Dawson	0	0	11,882,787	11,882,787
Dixon	0	0	7,995,257	7,995,257
Dodge	0	304	9,999,868	10,000,172
Douglas	37,510,790	124,053,552	69,545,819	231,110,161
Gage	0	0	85,520	85,520
Hall	25,477	509,699	10,671,724	11,206,900
Knox	0	0	1,447,540	1,447,540
Lancaster	1,314,216	2,982,174	1,397	4,297,787
Lincoln	0	474,991	0	474,991
Madison	0	0	4,234,521	4,234,521
Otoe	0	0	5,591,576	5,591,576
Phelps	0	4,421	0	4,421
Platte	0	151,375	106,836,755	106,988,130
Red Willow	0	0	3,747	3,747
Saline	0	1,089,014	24,109,552	25,198,566
Sarpy	0	3,315,230	3,170,467	6,485,697
Washington	0	0	149,604,503	149,604,503
*Central	5,637,115	0	0	5,637,115
Total	\$48,737,598	\$137,035,431	\$470,636,792	\$656,409,821

* Centrally assessed property with value distributed throughout the state. These figures represent our estimates of the values exempted.

**Table 29 Estimate of Personal Property Valuation Exempted
Under LB 775 By Class In Each County
(Cumulative for Tax Years 1988-2000)**

County	Airplanes	Computer Equipment	Business Equipment	Total
Adams	\$ 0	\$ 0	\$ 121,238,526	\$ 121,238,526
Box Butte	0	102,472	0	102,472
Buffalo	0	3,411,849	63,645	3,475,494
Butler	0	41,145	0	41,145
Cheyenne	4,250,000	5,655,601	0	9,905,601
Colfax	0	0	98,513,149	98,513,149
Cuming	0	0	8,791,807	8,791,807
Custer	0	663,100	10,194	673,294
Dakota	0	0	217,826,927	217,826,927
Dawes	0	171,909	0	171,909
Dawson	0	0	204,334,120	204,334,120
Dixon	0	504,272	119,241,985	119,746,257
Dodge	0	258,633	39,190,911	39,449,544
Douglas	203,099,458	1,657,540,929	459,927,095	2,320,567,482
Gage	0	62,719	1,235,615	1,298,334
Hall	809,137	1,679,843	65,051,820	67,540,800
Knox	0	0	66,192,978	66,192,978
Lancaster	18,373,249	69,123,737	241,896	87,738,882
Lincoln	0	2,021,503	48,451	2,069,954
Madison	0	6,943	81,148,747	81,155,690
Otoe	0	0	14,236,268	14,236,268
Phelps	0	1,539,181	0	1,539,181
Platte	0	8,690,398	812,935,321	821,625,719
Red Willow	0	0	31,401	31,401
Saline	0	4,703,272	147,063,313	151,766,585
Sarpy	7,911,346	49,302,775	39,631,245	96,845,366
Scottsbluff	0	345,383	0	345,383
Seward	0	141,359	0	141,359
Washington	0	340,809	643,344,033	643,684,842
Wayne	0	117,223	0	117,223
York	0	366,371	0	366,371
*Central	69,426,823	0	0	69,426,823
Total	\$303,870,013	\$1,806,791,426	\$3,140,299,447	\$5,250,960,886

* Centrally assessed property with value distributed throughout the state. These figures represent our estimates of the values exempted.